

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. <u>08-</u>
v.	:	DATE FILED: <u>September 16, 2008</u>
LAWRENCE PAUL COWAN	:	VIOLATION:
	:	26 U.S.C. § 7201 (tax evasion - 3 counts)
	:	42 U.S.C. § 408 (use of false social security number - 1 count)
	:	18 U.S.C. § 1028A(a)(1), (c)(11) (aggravated identity theft - 1 count)

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times material to this indictment:

1. During calendar year 2002, defendant LAWRENCE PAUL COWAN received approximately \$166,145.66 in total gross income from UGA – Association Field Services, Performance Driven Awards, Inc., and Jack Heller Agency.

2. On or about April 15, 2003, in the Eastern District of Pennsylvania, defendant

LAWRENCE PAUL COWAN,

a resident of Boothwyn, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2002 by failing to make an income tax return on or about April 15, 2003, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of

America his true and correct income through various means, including, among other things, by concealing the sources and amounts of his true and correct income by providing a false social security number to his employers and thereby causing his employers to falsely report his income to the Internal Revenue Service.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. During calendar year 2003, defendant LAWRENCE PAUL COWAN received approximately \$128,754.31 in total gross income from UGA – Association Field Services, Performance Driven Awards, Inc., and Jack Heller Agency.

2. On or about April 15, 2004, in the Eastern District of Pennsylvania, defendant

LAWRENCE PAUL COWAN,

a resident of Boothwyn, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2003 by failing to make an income tax return on or about April 15, 2004, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things, by concealing the sources and amounts of his true and correct income by providing a false social security number to his employers and thereby causing his employers to falsely report his income to the Internal Revenue Service.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. During calendar year 2004, defendant LAWRENCE PAUL COWAN received approximately \$105,231.42 in total gross income from UGA – Association Field Services and Performance Driven Awards, Inc.

2. On or about April 15, 2005, in the Eastern District of Pennsylvania, defendant

LAWRENCE PAUL COWAN,

a resident of Boothwyn, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2004 by failing to make an income tax return on or about April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things, by concealing the sources and amounts of his true and correct income by providing a false social security number to his employers and thereby causing his employers to falsely report his income to the Internal Revenue Service.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR

THE GRAND JURY FURTHER CHARGES THAT:

On or about October 11, 2005, in the Eastern District of Pennsylvania, and elsewhere, defendant

LAWRENCE PAUL COWAN,

with intent to deceive, and for the purpose of renewing a license to sell insurance from the Pennsylvania Insurance Department, falsely represented to the Pennsylvania Insurance Department that a Social Security account number with the last four digits 0469 had been assigned to him by the Commissioner of Social Security when in fact such number was not the Social Security account number assigned to him.

In violation of Title 42, United States Code, Section 408(a)(7)(B).

COUNT FIVE

THE GRAND JURY FURTHER CHARGES THAT:

On or about October 11, 2005, in the Eastern District of Pennsylvania, defendant

LAWRENCE PAUL COWAN

knowingly and without lawful authority transferred, possessed, and used a means of identification of another person, that is, the social security number ending in 0469, during and in relation to the use of a false social security number in violation of Title 42, United States Code, Section 408(a)(7)(B).

In violation of Title 18, United States Code, Section 1028A(a)(1), (c)(11).

A TRUE BILL:

GRAND JURY FOREPERSON

LAURIE MAGID
Acting United States Attorney